

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-03-13

IDAHO POWER COMPANY

EXHIBIT NO. 27

P. OBENCHAIN

Summary of Adjustments - Depreciation and
Amortization Expense

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
SUMMARY OF ADJUSTMENTS - DEPRECIATION AND AMORTIZATION EXPENSE
TWELVE MONTHS ENDED DECEMBER 31, 2003

	TY 2003 <u>UNADJUSTED</u> (1)	NORMALIZING <u>ADJUSTMENT</u> (2)	ANNUALIZING <u>ADJUSTMENT</u> (3)	KNWN.&MEAS. <u>ADJUSTMENT</u> (4)	OTHER <u>ADJUSTMENT</u> (5)	TY 2003 <u>AS ADJUSTED</u> (6)
DESCRIPTION						
DEPRECIATION AND AMORTIZATION EXPENSE						
DEPRECIATION EXPENSE						
310-316 / STEAM PRODUCTION	23,518,215	0	754,881	(731,839)	0	23,541,257
330-336 / HYDRAULIC PRODUCTION	12,126,522	0	66,091	1,450,788	0	13,643,401
340-346 / OTHER PRODUCTION	1,677,605	0	41,726	(252,608)	0	1,466,723
TOTAL PRODUCTION PLANT	37,322,342	0	862,698	466,341	0	38,651,381
TRANSMISSION PLANT						
350 / LAND & LAND RIGHTS	236,369	0	9,365	(48,041)	0	197,693
352 / STRUCTURES & IMPROVEMENTS	926,157	0	36,696	(188,237)	0	774,616
353 / STATION EQUIPMENT	4,936,020	0	259,095	(661,280)	0	4,533,835
354 / TOWERS & FIXTURES	1,098,227	0	74,035	310,697	0	1,482,958
355 / POLES & FIXTURES	2,074,354	0	139,838	586,851	0	2,801,043
356 / OVERHEAD CONDUCTORS & DEVICES	1,924,317	0	356,902	649,835	0	2,931,053
359 / ROADS & TRAILS	4,839	0	326	1,369	0	6,534
TOTAL TRANSMISSION PLANT	11,200,283	0	876,257	651,193	0	12,727,733
DISTRIBUTION PLANT						
360 / LAND & LAND RIGHTS	0	0	0	0	0	0
361 / STRUCTURES & IMPROVEMENTS	432,615	0	19,089	(144,013)	0	307,690
362 / STATION EQUIPMENT	3,005,202	0	132,600	(1,000,403)	0	2,137,399
364 / POLES, TOWERS & FIXTURES	5,899,878	0	154,823	(1,140,171)	0	4,914,530
365 / OVERHEAD CONDUCTORS & DEVICES	2,273,124	0	59,651	(439,289)	0	1,893,486
366 / UNDERGROUND CONDUIT	666,993	0	17,503	(128,899)	0	555,598
367 / UNDERGROUND CONDUCTORS & DEVICES	4,376,201	0	114,839	(845,715)	0	3,645,325
368 / LINE TRANSFORMERS	10,147,291	0	266,282	(1,960,997)	0	8,452,576
369 / SERVICES	2,263,060	0	59,387	(437,344)	0	1,885,103
370 / METERS	1,146,305	0	30,081	(221,527)	0	954,859
371 / INSTALLATIONS ON CUSTOMER PREMISES	173,257	0	4,547	(33,482)	0	144,321
373 / STREET LIGHTING SYSTEMS	184,745	0	4,848	(35,703)	0	153,890
TOTAL DISTRIBUTION PLANT	30,568,670	0	863,649	(6,387,542)	0	25,044,777

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	TY 2003 <u>UNADJUSTED</u>	NORMALIZING <u>ADJUSTMENT</u>	ANNUALIZING <u>ADJUSTMENT</u>	KNWN.&MEAS. <u>ADJUSTMENT</u>	OTHER <u>ADJUSTMENT</u>	TY 2003 <u>AS ADJUSTED</u>
<u>DESCRIPTION</u>	<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>
DEPRECIATION AND AMORTIZATION EXPENSE						
GENERAL PLANT						
389 / LAND & LAND RIGHTS	0	0	0	0	0	0
390 / STRUCTURES & IMPROVEMENTS	1,333,097	0	120,052	1,720,403	0	3,173,551
391 / OFFICE FURNITURE & EQUIPMENT	5,915,998	0	532,763	7,634,780	0	14,083,542
392 / TRANSPORTATION EQUIPMENT	4,327	0	390	5,584	0	10,301
393 / STORES EQUIPMENT	40,038	0	3,606	51,670	0	95,314
394 / TOOLS, SHOP & GARAGE EQUIPMENT	167,526	0	15,086	216,197	0	398,810
395 / LABORATORY EQUIPMENT	432,835	0	38,979	558,587	0	1,030,400
396 / POWER OPERATED EQUIPMENT	8,569	0	772	11,059	0	20,399
397 / COMMUNICATIONS EQUIPMENT	1,039,205	0	93,585	1,341,126	0	2,473,916
398 / MISCELLANEOUS EQUIPMENT	119,522	0	10,764	154,247	0	284,533
TOTAL GENERAL PLANT	9,061,116	0	815,996	11,693,653	0	21,570,765
TOTAL DEPRECIATION EXPENSE	88,152,411	0	3,418,600	6,423,645	0	97,994,656
AMORTIZATION EXPENSE						
INTANGIBLE PLANT	9,804,295		0	0	0	9,804,295
HYDRAULIC PRODUCTION	312		0	0	0	312
ADJUSTMENTS, GAINS & LOSSES	(21,492)		0	0	0	(21,492)
TOTAL AMORTIZATION EXPENSE	9,783,115	0	0	0	0	9,783,115
TOTAL DEPRECIATION & AMORTIZATION EXP	97,935,526	0	3,418,600	6,423,645	0	107,777,771